

## EXPLEMENTAL INFORMATION

GENERAL PURPOSE FINANCIAL STATEMENTS

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF STORVILLE  
 SEVIER, MISSISSIPPI

ALL FUND TYPES AND ACCOUNT GROUPS  
 COMPREHENSIVE FINANCIAL STATEMENT  
 DECEMBER 31, 1996 AND 1995

|   | FUND                       |                            | TOTALS            |
|---|----------------------------|----------------------------|-------------------|
|   | GENERAL FUND BALANCE SHEET | GENERAL FUND BALANCE SHEET |                   |
|   | 1996                       | 1995                       | 1996              |
| <b>ASSETS</b>   |                            |                            |                   |
| <b>NON-CURRENT ASSETS</b>                               |                            |                            |                   |
| Land and Cash Equivalents                               | \$ 40,000                  | \$ -                       | \$ 40,000         |
| Investments   | 40                         | -                          | 40                |
| Property Plant & Equipment:                             |                            |                            |                   |
| Land  | -                          | 7,500                      | 7,500             |
| Buildings   | -                          | 16,475                     | 16,475            |
| Machinery & Equipment                                   | -                          | 16,710                     | 16,710            |
| Vehicles  | -                          | 20,110                     | 20,110            |
| <b>TOTAL ASSETS AND OTHER DEBITS</b>                    | <b>\$ 80,040</b>           | <b>\$ 40,795</b>           | <b>\$ 120,835</b> |
| <b>LIABILITIES &amp; FUND CREDITS AND OTHER CREDITS</b> |                            |                            |                   |
| Liabilities:  | \$ -                       | \$ -                       | \$ -              |
| <b>TOTAL LIABILITIES</b>                                | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ -</b>       |
| Fund Equity and Other Credits:                          |                            |                            |                   |
| Investments in General Fund Assets                      | -                          | 40,795                     | 40,795            |
| Investments, Non-Depreciated                            | 40,040                     | -                          | 40,040            |
| <b>TOTAL FUND EQUITY AND OTHER CREDITS</b>              | <b>40,040</b>              | <b>40,795</b>              | <b>80,835</b>     |
| <b>TOTAL LIABILITIES AND EQUITY AND OTHER CREDITS</b>   | <b>\$ 40,040</b>           | <b>\$ 40,795</b>           | <b>\$ 120,835</b> |

The accompanying accountants' compilation report and notes to the financial statements are an integral part of this financial statement.

1995

| STATE AND<br>LOCAL GOVERNMENTS | DOMESTIC<br>CORPORATIONS | TOTAL<br>INVESTMENT |
|--------------------------------|--------------------------|---------------------|
| (\$ MIL)                       | (\$ MIL)                 | (\$ MIL)            |
| 1,482,000                      | 1,482,000                | 2,964,000           |
| -                              | 1,500                    | 1,500               |
| -                              | 15,175                   | 15,175              |
| -                              | 15,175                   | 15,175              |
| -                              | 17,110                   | 17,110              |
| 1,482,000                      | 1,482,000                | 2,964,000           |
| -                              | -                        | -                   |
| -                              | -                        | -                   |
| -                              | 44,334                   | 44,334              |
| 1,482,000                      | 1,482,000                | 2,964,000           |
| -                              | -                        | -                   |
| 1,482,000                      | 1,482,000                | 2,964,000           |
| -                              | -                        | -                   |
| 1,482,000                      | 1,482,000                | 2,964,000           |

FIREF PROTECTION DISTRICT NO. 1 OF THE PARISH OF ABOUILLE  
 OFFICE, LOUISIANA

ALL GOVERNMENTAL FUND TYPES - SPECIAL REVENUE FUNDS  
 SUMMARY OF REVENUES, EXPENDITURES, AND  
 CARRYING IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 1999 AND 1998

|   | 1999            | 1998            |
|---|-----------------|-----------------|
|   | Special         | Special         |
|   | Revenues        | Revenues        |
| <b>REVENUE</b>  |                 |                 |
| Taxes   | \$41,000        | \$40,000        |
| Intergovernmental   | 6,000           | 7,000           |
| Miscellaneous   | 1,000           | 1,000           |
| Total Revenues  | <u>48,000</u>   | <u>48,000</u>   |
| <b>EXPENDITURES</b>   |                 |                 |
| Current:  |                 |                 |
| Public Safety   | 6,000           | 6,000           |
| Capital outlay  | —               | —               |
| Total Expenditures  | <u>6,000</u>    | <u>6,000</u>    |
| <b>EXCESS (DEFICIENCY) OF REVENUES</b><br><b>AND OTHER EXPENDITURES</b> | <b>42,000</b>   | <b>42,000</b>   |
| <b>FUND BALANCE - BEGINNING</b>   | <b>48,000</b>   | <b>48,000</b>   |
| <b>FUND BALANCE - ENDING</b>  | <b>\$90,000</b> | <b>\$90,000</b> |

The accompanying accounting compilation reports and notes to the financial statements are an integral part of this financial statement.

## FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF AYOUEVILLE

### NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996 AND 1995

#### **INTRODUCTION**

The Fire Protection District No. 1 of the Parish of Ayoueville, was incorporated on January 14, 1987, under the provision of the Louisiana Revised Statutes 13:1001-1048. The Corporation is organized on a non-profit basis and operates exclusively for the purpose of providing a service to its members in the protection of their lives and property. The Board of Directors consists of not less than seven, nor more than eleven members. The Board of Directors members are elected at the annual membership meeting held in December of each year. The activities governed by this Board are referred to and accounted for as the District One Volunteer Fire Department Fund.

On August 7, 1986, the Police Jury, of the Parish of Ayoueville State of Louisiana acting under the authority of Part I Chapter 7, Title 48 of the Louisiana Revised Statutes created "Fire Protection District No. 1 of the Parish of Ayoueville, State of Louisiana" as a public corporation and political subdivision. The State of Louisiana is a public corporation and political subdivision. The governing authority of said Fire Protection District consists of five member Board of Commissioners appointed by the Ayoueville Parish Police Jury. The activities governed by this Board are referred to and accounted for as District 1 Tax Commission.

Board members of both boards serve terms without being compensated. Activities under the direction of both of the Boards benefit the residents of the Fire Protection District No. 1 and are therefore included in the financial statements presentation because of their interdependence and common objectives in providing fire protection to the members of the Fire Protection District No. 1 of the Parish of Ayoueville.

#### **NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES**

##### **A. BASIS OF PRESENTATION**

The accompanying financial statements of the Fire Protection District No. 1 of the Parish of Ayoueville have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

##### **B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Ayoueville Parish Police Jury is the financial reporting entity for Ayoueville Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

#### **NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES**

Government Accounting Standards Board Statement No. 14 established criteria for determining which component units, if any, should be considered part of the financial reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF AVYCALLED

NOTICE TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDING DECEMBER 31, 1996 AND 1995

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

1. Appointing a voting majority of an organization's governing body, and  
a. The ability of the entity to impose its will on the organization and/or  
b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the entity.
2. Organizations for which the department does not appoint a voting majority but are financially dependent on the department.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The accompanying financial statements present information only on the funds maintained by the governmental unit, or the other governmental units that comprise the financial reporting entity. There are no Component units meeting the above criteria requiring inclusion in the financial reporting entity.

**C. FUND ACCOUNTING**

The accounts of the Fire Protection District No. 1 of the Parish of Avycaled are organized and operated on a basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues and expenditures, or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds and account groups are grouped in the financial statements in this report in the following categories:

**Governmental Funds-**

**Special Revenue Funds**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

**Fixed Assets-**

The accounting and reporting treatment applied to the fixed assets are associated with a fund are determined by its measurement focus. All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Asset Account Group and are recorded as expenditures in the governmental fund type when purchased. No depreciation has been provided on general fixed assets.

**FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF AYOULLAYE**

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996 AND 1995**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES. CONTINUED**

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a Fund is determined by its measurement focus. Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available on the current basis. All various taxes are recognized as revenues in the year for which such taxes are billed and collected. Other major revenues that are considered susceptible to accrual include earned grant revenues and other intergovernmental revenues.

Expenditures are generally recognized under the modified accrual basis of accounting when related fund liability is incurred, except the principal and interest on general long-term debt is recognized as expenditures when due.

**E. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and time investments with original maturities of 90 days or less. Under state law, the department may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks registered under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

**F. FUND BALANCES**

The district failed to formally adopt a budget. As required by LA-SS 38:1394 thereby providing the presentation of a statement of revenues, expenditures, and changes in fund balances - budget and actual, for the special revenue funds required by generally accepted accounting principles.

**G. FIXED ASSETS**

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and related assets are reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

**H. COMPENSATED ABSENCE**

The district has no employees. All services are performed by volunteers. Therefore, the department has no policy relating to compensated absences.

**I. LONG-TERM OBLIGATIONS**

Long-term obligations reported to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

**FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF ABOUILLE**

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1994 AND 1995**

**NOTE 4. CHANGES IN GENERAL FIXED ASSETS, CONTINUED**

A summary of changes in general fixed assets for 94 is follows:

|                         | Balance<br>1/1/94 | Additions   | Deletions   | Balance<br>12/31/94 |
|-------------------------|-------------------|-------------|-------------|---------------------|
| Land & Improvements     | \$ 1,180          | \$ -        | \$ -        | \$ 1,180            |
| Building & Improvements | 18,475            | -           | -           | 18,475              |
| Machinery & Equipment   | 18,781            | -           | -           | 18,781              |
| Vehicles                | 27,828            | -           | -           | 27,828              |
| <b>TOTAL</b>            | <b>\$66,264</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 66,264</b>    |

**NOTE 5. TAX LEVY**

Pursuant to voter approval by the residents of Fire Protection District No. 1 a resolution proposed by the Police Jury of the Parish of Abouille, State of Louisiana, became effective authorizing the levy of an annual parcel fee of twenty-four dollars (\$24) on each lot subdivided portion of ground or individual tract upon which is located either in whole or in part a residential or commercial structure, regardless of the structure's being occupied or unoccupied for a period of ten (10) years beginning with the year 1987 and ending with the year 1995. For the purpose of acquiring, construction, maintaining and operating fire protection facilities and equipment, including paying the cost of obtaining water for fire protection purposes and salaries of firemen, and all purposes incident thereto. Such resolution further authorizes the District to fund the proceeds of said parcel fees to be levied in such manner from time to time to pay the costs of such capital improvements in the manner provided by law.

**NOTE 6. LITIGATION AND CONTINGENCIES**

As December 31, 1994 and 1995, the Fire Protection District No. 1 of the Parish of Abouille was not involved in any litigation that would materially affect the financial statements.

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF AVERELLES  
P. O. BOX 102  
BAYE, LOUISIANA 71211

ANNUAL BUDGET FINANCIAL STATEMENTS AS OF  
AND FOR THE YEAR ENDED DECEMBER 31, 1988 AND 1989  
WITH APPROPRIATE SUPPLEMENTAL INFORMATION

Required by Louisiana Revised Statute 34:214  
to be filed with the Legislative Auditor  
within 90 days after the close of the fiscal year

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AFFIDAVIT

Personally seen and appeared before the undersigned authority, Randy Delcath,  
Secretary-Treasurer, who, duly sworn, deposes and says that the financial  
statements herewith given present fairly the financial position of the Fire  
Protection District No. 1 of the Parish of Avoyelles as of December 31, 1988 and  
1989 and the results of operations for the year then ended, in accordance with  
the heads of accounting described within the accompanying financial statements.  
In addition, Randy Delcath, who, duly sworn, deposes and says that the Fire  
Protection District No. 1 of the Parish of Avoyelles received \$50,000 or less in  
revenue for the fiscal year ending December 31, 1988 and 1989, and accordingly,  
is not required to have an audit for the previously mentioned fiscal year end.

Randy Delcath  
Signature

Sworn to and subscribed before me this 5<sup>th</sup> day of April 1991

Walter C. Duce  
NOTARY PUBLIC

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Officer: Randy Delcath  
Address: P. O. Box 102  
Baye, LA 71211  
Telephone No. 337-382-2842

**FINANCIAL STATEMENTS OF  
INDIVIDUAL FUNDS AND ACCOUNT GROUPS**

#### **SPECIAL REVENUE FUNDS**

**Stella Valentine Fire Department** - This fund is used to account for the revenues received by the Valentine Fire Department from various sources including self-generated funds used for providing fire protection within it's district.

**Fire Protection District No. 3 Tax Commission** - This fund is used to account for revenues generated from the levy and collection of the annual parcel fee of twenty-four dollars (24) assessed to residential and commercial structures located in the Fire Protection District No. 3 of Acadian Parish, Louisiana.

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF ACADIANA  
 BOSSIE, LOUISIANA

GENERAL ACCOUNT FUNDS  
 COMBINED BALANCE SHEET  
 DECEMBER 31, 1984 AND 1983

|  | 1984            |                            |                |
|--|-----------------|----------------------------|----------------|
|  | General<br>Fund | Fire<br>Department<br>Fund | Total          |
| <b>ASSETS</b>                                |                 |                            |                |
| Cash and Cash Equivalents                    | 402,481         | 402,482                    | 804,963        |
| Receivables                                  | -               | 50                         | 50             |
| <b>Total ASSETS</b>                          | <u>402,481</u>  | <u>402,532</u>             | <u>805,013</u> |
| <b>LIABILITIES AND FUND EQUITY</b>           |                 |                            |                |
| Liabilities                                  | \$ -            | \$ -                       | \$ -           |
| Total Liabilities                            | -               | -                          | -              |
| Fund Equity                                  |                 |                            |                |
| Unreserved - Designated                      | 402,481         | 402,532                    | 805,013        |
| Total Fund Equity                            | 402,481         | 402,532                    | 805,013        |
| <b>Total LIABILITIES AND<br/>FUND EQUITY</b> | <u>402,481</u>  | <u>402,532</u>             | <u>805,013</u> |

| Worksheet<br>File<br>Page (total<br>/total) | 1991                        |                 |
|---|-----------------------------|-----------------|
|   | Department<br>Tax<br>\$,000 | State<br>\$,000 |
| 7,011                                       | 140,140                     | 140,140         |
| 8,2,011                                     | 140,140                     | 140,140         |
| 8,.....                                     | 8,.....                     | 8,.....         |
| .....                                       | .....                       | .....           |
| 7,011                                       | 140,140                     | 140,140         |
| 7,011                                       | 140,140                     | 140,140         |
| 8,2,011                                     | 140,140                     | 140,140         |

Statement B

**FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF ORLEANS  
NEW ORLEANS, LOUISIANA**

**SPECIAL REVENUE FUNDS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1994 AND 1993**

|  | 1994                                    |                            | 1993            |
|--|---|----------------------------|-----------------|
|  | Revenue<br>Fire<br>Special Fund<br>Fund | Fire<br>Department<br>Fund |                 |
| <b>REVENUE</b>   |   |                            |                 |
| <b>Taxes:</b>  |   |                            |                 |
| on salaries  | \$ 3,871                                | \$ 9,247                   | \$13,118        |
| <b>Intergovernmental:</b>  |   |                            |                 |
| of Fire Insurance Rebate   | 5,258                                   | 4,481                      | 9,739           |
| Specialized Int. Fund  |   |                            |                 |
| Police Levy  | 600                                     | 300                        | 900             |
| <b>Miscellaneous:</b>  |   |                            |                 |
| Interest Allow.  | -                                       | 1,771                      | 1,771           |
| Total Revenue  | <u>10,729</u>                           | <u>16,799</u>              | <u>28,528</u>   |
| <b>EXPENDITURE</b>   |   |                            |                 |
| Public Safety:   |   |                            |                 |
| Supplies & Materials   | 500                                     | -                          | 500             |
| Fuel & Supplies  | -                                       | -                          | -               |
| Legal & Professional   | -                                       | -                          | -               |
| Miscellaneous Expense  | -                                       | -                          | -               |
| Utilities  | 3,750                                   | -                          | 3,750           |
| Firearm Training   | 177                                     | -                          | 177             |
| Office Expense   | 5                                       | -                          | 5               |
| Fuel   | 174                                     | -                          | 174             |
| Insurance  | 2,500                                   | -                          | 2,500           |
| Travel & Lodging   | 5                                       | -                          | 5               |
| Bank Charges   | -                                       | -                          | -               |
| Post   | -                                       | -                          | -               |
| Capital Outlay   | -                                       | -                          | -               |
| Total Expenditures   | <u>8,572</u>                            | <u>-</u>                   | <u>8,572</u>    |
| <b>EXCESS (DEFICIENCY) OF REVENUE<br/>OVER SPECIAL EXPENDITURES</b>                        | 2,157                                   | 17,799                     | 21,856          |
| <b>NET TRANSFER (RECEIVE) FROM</b>   |   |                            |                 |
| Operating transfers to GOO   | -                                       | -                          | -               |
| Total Other Operating  | -                                       | -                          | -               |
| Source: F0041  | -                                       | -                          | -               |
| <b>EXCESS (DEFICIENCY) OF REVENUE<br/>OVER EXPENDITURES AND OTHER<br/>TRANSFERS (NONE)</b> | 2,157                                   | 17,799                     | 21,856          |
| <b>FUND BALANCE-BEGINNING</b>  | <u>1,311</u>                            | <u>18,371</u>              | <u>19,682</u>   |
| <b>FUND BALANCE-ENDING</b>   | <u>\$3,488</u>                          | <u>\$36,170</u>            | <u>\$41,538</u> |

|           |           | 1980      |           |
|-----------|-----------|-----------|-----------|
| 1979-1980 | 1980      | 1980      | 1980      |
| Superfund | Superfund | Superfund | Superfund |
| Account   | Account   | Account   | Account   |
| Number    | Number    | Number    | Number    |
| 1-1000    | 1-1000    | 1-1000    | 1-1000    |
| 1         | 24        | 878,667   | 878,667   |
|           | 6,487     | -         | 6,487     |
|           | 1,004     | -         | 1,004     |
|           | -----     | 2,258     | 2,258     |
|           | 2,258     | 78,873    | 77,615    |
|           |           |           |           |
|           | 1,403     | -         | 1,403     |
|           | 75        | -         | 75        |
|           | 1,403     | -         | 1,403     |
|           | 110       | -         | 110       |
|           | 620       | -         | 620       |
|           | 30        | -         | 30        |
|           | 70        | -         | 70        |
|           | 1,400     | -         | 1,400     |
|           | 2,884     | -         | 2,884     |
|           | -         | -         | -         |
|           | 20        | -         | 20        |
|           | 30        | -         | 30        |
|           | -----     | -----     | 661       |
|           | 2,934     | -----     | 2,934     |
|           |           |           |           |
|           | 11,788    | 78,873    | 67,688    |
|           |           |           |           |
|           | 2,000     | 23,889    | -----     |
|           | 2,000     | 23,889    | -----     |
|           |           |           |           |
|           | 763       | 78,873    | 67,688    |
|           | 2,167     | 23,878    | 28,447    |
|           | 17,211    | 78,873    | 68,135    |

**FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF ANDREWS**

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1994 AND 1993**

**NOTE 2. CASH AND CASH EQUIVALENTS**

At December 31, 1994 and 1993, the department has cash and cash equivalents (bank balances) as follows:

|                 | <u>1994</u>    | <u>1993</u>    |
|-----------------|----------------|----------------|
| Demand deposits | 249,000        | 248,100        |
| Total           | <u>249,000</u> | <u>248,100</u> |

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the remaining bank balances) must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance may at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1994 and 1993 the district has 200,000 and 248,000 in deposits (collected bank balances respectively). These deposits are secured from risk by 200,000 and 248,000 of Federal deposit insurance respectively.

Even though the pledged securities are considered collateralized under the provisions of State Statute 1, Louisiana Revised Statute 18:1218 requires a statutory requirement of the custodial bank to advertise and sell the pledged securities within 90 days of being notified by the department that the Federal agent has failed to pay deposited funds upon demand.

**NOTE 3. RECEIVABLES**

The following is a summary of receivables at December 31, 1994 and 1993:

|                | <u>1994</u> | <u>1993</u> |
|----------------|-------------|-------------|
| MPF Receivable | 2.45        | 2.45        |
| Total          | <u>2.45</u> | <u>2.45</u> |

No allowance for bad debt has been made due to the immaterial amount of receivables.

**NOTE 4. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets for 95 is follows:

|                         | Balance<br><u>12/31/93</u> | Additions     | Deletions   | Balance<br>12/31/94 |
|-------------------------|----------------------------|---------------|-------------|---------------------|
| Land & Improvements     | \$ 1,500                   | \$ -          | \$ -        | \$ 1,500            |
| Building & Improvements | 26,470                     | -             | -           | 26,470              |
| Machinery & Equipment   | 18,128                     | 492           | -           | 18,620              |
| Vehicle                 | <u>27,528</u>              | -             | -           | <u>27,528</u>       |
| Totals                  | <u>\$ 73,626</u>           | <u>\$ 492</u> | <u>\$ -</u> | <u>\$ 74,118</u>    |

## INTRODUCTION SECTION

FIRST PROTECTION DISTRICT NO. 1 OF THE PARISH OF AYOVLAKI  
 EPIF. ARCHDIAKON

GENERAL PURPOSE FINANCIAL STATEMENTS  
 AS OF AND FOR THE YEARS ENDED NOVEMBER 31, 1996 AND 1995

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**FIRE PROTECTION DISTRICT NO. 1  
OF THE PARISH OF AVOUELLES  
EFFIE, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 1996 AND 1995**

Under provisions of 2002 law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 9-16-97

**MAJOR & DUCOTE**  
Certified Public Accountants  
P. O. Box 389  
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FINANCIAL INSTITUTION

**Major & Diacote**  
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MEMBER  
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MEMBER FIRM COUNCILMAN  
CERTIFIED PUBLIC ACCOUNTANTS

**ACCOUNTANTS' COMPILATION LETTER**

Board of Directors  
Pine Properties District No. 1  
of the Parish of Avoyelles  
Ertie, Louisiana

We have compiled the annual sworn general purpose financial statements for the Pine Protection District No. 1 of the Parish of Avoyelles, as of and for the years ended December 31, 1998 and 1999 as required by Louisiana Revised Statute 24:513. The sworn general purpose financial statements were compiled in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to preparing in the form of financial statements information that is the representation of management. We have not audited or reviewed the compiled financial statements and accordingly, do not express an opinion or any other form of assurance on them.

*Major & Diacote*  
MAJOR & DIACOTE  
Bastropville, Louisiana  
March 22, 1999